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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

-oOo-

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RAMON DESAGE, aka, RAMON
ABI-RACHED, aka RAYMOND
ANTOINE ABI-RACHED,
PETER AKARAGIAN, and
GARY PARKINSON,

Defendant(s).

SECOND SUPERSEDING CRIMINAL
INDICTMENT

2:13-CR-039-JAD-VCF

VIOLATIONS:

18 U.S.C. § 371, Conspiracy to Defraud the
United States
18 U.S.C. § 1343, Wire Fraud
18 U.S.C. § 1957, Money Laundering
26 U.S.C. § 7201, Income Tax Evasion

THE GRAND JURY CHARGES THAT:

Count 1
(Conspiracy to Defraud the United States)

The Conspiracy and Its Objects

1. From on or about at least January 1, 2006, and continuing thereafter until on or about at
least October 20, 2010, in the state and District of Nevada and elsewhere, the defendants,

**RAMON DESAGE, aka, Ramon Abi-Rached, aka Raymond Antoine Abi-Rached,
PETER AKARAGIAN and
GARY PARKINSON,**

1 knowingly and willfully conspired and agreed together and with each other, (and with other
2 persons both known and unknown to the grand jury), to defraud the United States by deceit,
3 craft, trickery and dishonest means for the purpose of impeding, impairing, obstructing, and
4 defeating the lawful government functions of the Internal Revenue Service of the Treasury
5 Department in the ascertainment, computation, assessment, and collection of revenue, to wit:
6 federal tax liabilities.

7
8 Manner and Means of the Conspiracy

9 2. It was part of the conspiracy that the defendants would by deceit, craft, trickery and
10 dishonest means, defraud the United States by interfering with and obstructing the lawful
11 governmental functions of the Internal Revenue Service, in that the defendants would make and
12 cause to be made false entries into the RAMON DESAGE business books and records resulting
13 in RAMON DESAGE personal expenses being classified as business expenses.

14 3. It was a further part of the conspiracy that the defendants would make and cause to be
15 made false entries into the RAMON DESAGE business books and records which excluded
16 substantial income payments to said businesses resulting in an understatement of business gross
17 receipts.

18 4. It was a further part of the conspiracy that the defendants would pay or cause to be paid
19 RAMON DESAGE personal expenses from RAMON DESAGE business accounts without
20 recognizing the payment of these expenses as income to RAMON DESAGE.

21 5. It was a further part of the conspiracy that the defendants, PETER AKARAGIAN and
22 GARY PARKINSON, would falsely classify or cause to be classified clear RAMON DESAGE
23 personal expenses as business expenses on RAMON DESAGE books and records.
24

Overt Acts

6. In furtherance of the conspiracy and to effect the objects of the conspiracy, the following overt acts, among others, were committed in the District of Nevada and elsewhere:

- (a) On or about August 10, 2007, the defendant, RAMON DESAGE filed his fraudulent 2006 Federal Income Tax Return.
- (b) On or about August 29, 2008, the defendant, RAMON DESAGE filed his fraudulent 2007 Federal Income Tax Return.
- (c) On or about September 8, 2009, the defendant, RAMON DESAGE filed his fraudulent 2008 Federal Income Tax Return.
- (d) On or about October 20, 2010, the defendant, RAMON DESAGE filed his fraudulent 2009 Federal Income Tax Return.

Counts Two through Twenty
(Wire Fraud)

1. From on or about May 23, 2005, and continuing to on or about at least February 11, 2014, in the State and Federal District of Nevada,

RAMON DESAGE,
aka Ramon Abi-Rached, aka Raymond Antoine Abi-Rached,

defendant herein, did devise, intend to devise, and participate in a scheme and artifice to defraud and for obtaining money and property by means of materially false and fraudulent pretenses, representations and promises, which scheme and artifice involved **RAMON DESAGE** fraudulently obtaining money from investors by falsely claiming that the money they provided to him would be used for business purposes, when in fact **RAMON DESAGE** intended to use the money primarily to pay off casino debts, pay back other investors, and otherwise enrich himself.

2. It was part of the scheme and artifice that:

A. Desage represented to potential investors that he was in the wholesale distribution business, and that he was able to purchase luggage, hand soap and other assorted items at a discount and could resell these items at a substantial profit.

B. In order to induce investors to provide him with substantial sums of money, Desage falsely represented that he would use their investments solely to purchase product for resale and for other business-related expenses, when he well knew that only a fraction of the investors' money, if any, would be used for the represented business purposes.

C. Desage concealed from investors the fact that he would use their investments to pay off gambling debts at various Las Vegas casinos, to pay back other investors to whom he owed money for their investments, to pay for luxury personal items for himself and others, and to make payments to family members.

D. Within days of receiving investments of several million dollars from different investors, Desage transferred portions of these funds to Las Vegas casinos to satisfy gambling debts, and to pay other investors to make it appear that he intended to pay them back in full, when he well knew that these payments were made to induce the investors to make larger investments with him.

E. Between January 2005 and June 2012, Desage received approximately \$190 million from investors, sent approximately \$175 million to casinos for gambling purposes, and failed to repay his investors their principal and promised rates of return.

3. For the purpose of executing the scheme and artifice to defraud, and attempting to do so, on or about the dates set forth below,

RAMON DESAGE,
aka Ramon Abi-Rached, aka Raymond Antoine Abi-Rached,

defendant herein, did knowingly transmit and cause to be transmitted by means of wire communication in interstate commerce certain writings, signs, signals, and pictures, that is, on the dates set forth below, Desage sent and received the communications described below, to and from the individuals and locations described below, with each wire transmission constituting a separate violation of Title 18, United States Code, Section 1343:

<u>Count</u>	<u>Investor</u>	<u>Date</u>	<u>Description of Wire Transmission</u>
2	# 1	03/13/2009	\$700,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Wynn Casino
3	# 1	03/13/2009	\$107,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to investor # 3
4	# 1	09/30/2010	\$30,000 wire transfer out from Cadeau Acct # xxxxxx6157 at Bank of Nevada to investor # 3
5	# 1	09/30/2010	\$420,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Las Vegas Sands
6	# 1	10/01/2010	\$30,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to investor # 3
7	# 1	10/01/2010	\$50,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Wynn Casino
8	# 1	10/01/2010	\$50,000 wire transfer from Cadeau Acct # xxx6157 at Bank of Nevada to Destron (MGM)
9	# 2	03/02/2009	\$2,650,000 wire transfer from investor # 2 to Cadeau Acct # xxxxxx6157 at Bank of Nevada
10	# 3	01/14/2010	\$1,750,000 wire transfer from investor # 3 to Cadeau Acct # xxxxxx6157 at Bank of Nevada
11	# 4	09/19/2011	\$3,250,000 wire transfer from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
12	# 4	09/20/2011	\$3,000,000 wire transfer from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
13	# 4	09/22/2011	\$2,000,000 wire transfer from investor # 4 to Beryt Acct # xxxxxx6408 at bank of Nevada
14	# 4	09/27/2011	\$1,200,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
15	# 4	10/18/2011	\$2,000,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
16	# 4	11/03/2011	\$12,000,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
17	# 4	01/17/2012	\$10,500,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada

18	# 4	03/12/2012	\$7,000,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
19	# 4	04/27/2012	\$4,500,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada
20	# 4	06/06/2012	\$3,500,000 wire from investor # 4 to Beryt Acct # xxxxxx6408 at Bank of Nevada

**Counts Twenty-One through Forty-Eight
(Money Laundering)**

On or about the dates set forth below, in the District of Nevada, and elsewhere, the defendant, **RAMON DESAGE**, did knowingly engage and attempt to engage in the following monetary transactions by, through and to a financial institution, affecting interstate or foreign commerce, in criminally derived property of a value greater than \$10,000, that is the transfer of funds, such property having been derived from a specified unlawful activity, that is, Wire Fraud.

Count	Date	Monetary Transaction	Associated Wire Fraud Count(s)
21	03/03/2009	\$130,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Op-Biz, LLC (Planet Hollywood)	9
22	03/03/2009	\$400,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Wynn Casino	9
23	01/15/2010	\$280,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to HRHH Gaming (Hard Rock)	10
24	01/15/2010	\$500,000 wire transfer from Cadeau Acct # xxxxxx6157 at Bank of Nevada to Destron (MGM)	10
25	09/20/2011	\$470,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace DBA Caesar's Palace	11 & 12
26	09/21/2011	\$1,170,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	11 & 12
27	09/22/2011	\$350,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Destron	13
28	09/28/2011	\$100,000 wire transfer from Beryt Acct # xxxxxx6408 to Desage's brothers in Lebanon	14
29	09/28/2011	\$480,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Green Valley Ranch Casino	14
30	10/18/2011	\$600,000 transfer from Beryt Acct # xxxxxx6408 to Cadeau Acct # xxxxxx6157 at Bank of Nevada	15

31	10/19/2011	\$625,000 Check #3230 on Cadeau Acct # xxxxxx6157 at Bank of Nevada payable to HF	15
32	11/03/2011	\$150,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	16
33	11/04/2011	\$585,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Las Vegas Sands (Venetian Casino)	16
34	11/08/2011	\$190,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace dba Caesar's Palace	16
35	01/20/2012	\$300,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace dba Caesar's Palace	17
36	01/20/2012	\$500,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	17
37	01/23/2012	\$700,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	17
38	03/13/2012	\$300,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace dba Caesar's Palace	18
39	03/13/2012	\$700,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	18
40	03/16/2012	\$500,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Wynn Casino	18
41	04/30/2012	\$450,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace dba Caesar's Palace	19
42	04/30/2012	\$550,000 transfer from Beryt Acct # xxxxxx6408 to Ramon Desage Acct # xxxxxx4709 at Bank of Nevada	19
43	04/20/2012	\$750,000 check # 4709 from Ramon Desage Acct # xxxxxx4709 at Bank of Nevada to Wynn Casino	19
44	06/08/2012	\$300,000 wire transfer from Beryt Acct # xxxxxx6408 at Bank of Nevada to Desert Palace dba Caesar's Palace	20
45	06/08/2012	\$800,000 transfer from Beryt Acct # xxxxxx6408 to Cadeau Acct # xxxxxx6157 at Bank of Nevada	20
46	06/11/2012	\$150,000 check #3741 from Cadeau Acct # xxxxxx6157 at Bank of Nevada to HF	20
47	06/11/2012	\$350,000 check #3712 from Cadeau Acct # xxxxxx6157 at Bank of Nevada to HF	20
48	06/11/2012	\$350,000 check #3740 from Cadeau Acct # xxxxxx6157 at Bank of Nevada to HF	20

All in violation of Title 18, United States Code, Sections 1957 and 2.

COUNTS Forty-Nine – Fifty-Two
(Income Tax Evasion)

On or about August 10, 2007, through on or about October 20, 2010, in the District of Nevada and elsewhere,

RAMON DESAGE,
aka Ramon Abi-Rached, aka Raymond Antoine Abi-Rached,

defendant herein, did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him for tax years 2006-2009 to the United States of America by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his assets and the location thereof; making false statements to agents of the Internal Revenue Service; substantially under-reporting taxable income and tax due; concealing true income and expenses by falsifying books and records; classifying personal expenses as business expenses; and, falsely classifying book transfers between companies as purchases; defendant's willful attempt to evade taxes due for each tax year constituting a separate charge against defendant as provided in the chart below:

Count	Year	Taxable Income Per Return	Approximate Unreported Taxable Income	Approximate Tax Loss
49	2006	\$293,000	\$19,207,230	\$ 7,180,366
50	2007	\$491,510	\$27,739,707	\$ 9,721,486
51	2008	\$254,296	\$30,548,028	\$10,683,986
52	2009	\$440,216	\$ 9,685,757	\$3,343,609
	Total		\$87,180,722	\$30,929,447

All in violation of Title 26, United States Code, Section 7021.

FORFEITURE ALLEGATION ONE
(Wire fraud)

1. The allegations contained in Counts Two through Twenty of this Criminal Indictment are hereby re-alleged and incorporated herein by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(c) and Title 28, United States Code, Section 2461(c).

2. Upon conviction of any felony offense charged in Counts Two through Twenty of this Criminal Indictment,

RAMON DESAGE,
aka Ramon Abi Rached, aka Raymond Antoine Abi Rached,

defendant herein, shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to violations of Title 18, United States Code, Section 1343, a specified unlawful activity as defined in Title 18, United States Code, Sections 1956(c)(7)(A) and 1961(1)(B), or a conspiracy to commit such offenses, an in personam criminal forfeiture money judgment of \$191,000,000.00 in United States Currency, including:

- a. \$158,677.17 in United States Currency;
- b. \$761,515.36 in United States Currency; and
- c. \$844,586.92 in United States Currency.

3. If any property being subject to forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C)) and Title 28, United States Code, Section 2461(c)), as a result of any act or omission of the defendant -

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property that cannot be divided without difficulty; it is the intent of the United States of America, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any properties of the defendant for an in personam criminal forfeiture money judgment of \$191,000,000.00 in United States Currency.

1 All pursuant to Title 18, United States Code, Section 981(a)(1)(C)) and Title 28, United States
2 Code, Section 2461(c)); Title 18, United States Code, Section 1343, a specified unlawful activity
3 as defined in Title 18, United States Code, Sections 1956(c)(7) and 1961(1)(B); and Title 21,
4 United States Code, Section 853(p).

5 **DATED:** this 11th day of February, 2014

6 **A TRUE BILL:**

7
8
9 /S/
10 FOREPERSON OF THE GRAND JURY

11 DANIEL G. BOGDEN
12 United States Attorney

13 
14 J. GREGORY DAMM

15 CRANE M. POMERANTZ
16 Assistant United States Attorneys
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